

## Marine Fuel Tax Fund

### Overview

The Marine Fuel Tax Fund (MFT) was established by the General Assembly in the 2006 Infrastructure Appropriations Act to support the recreational boating program operated by the Department of Natural Resources (DNR). Previously, these marine fuel tax receipts were deposited in the Rebuild Iowa Infrastructure Fund (RIIF). The amount received by the Fund is determined by Iowa Code section [452A.84](#). The State Treasurer makes monthly transfers to the MFT Fund from the Motor Fuels Tax Fund receipts. This amount is 0.9% of the total amount of motor fuel tax collected, less the fuel taxes refunded to commercial fisherman and 3.0% of the transfer for administration. Money from this transfer does not revert at the close of the fiscal year.

The DNR administers the MFT Fund to support and encourage recreational boating. Iowa Code section [452A.79A](#) outlines, but does not limit, MFT funds for the following uses:

- Dredging and renovation of lakes of this state.
- Acquisition, development, and maintenance of access to public boating waters.
- Development and maintenance of boating facilities and navigation aids.
- Administration, operation, and maintenance of recreational boating activities of the DNR.
- Acquisition, development, and maintenance of recreation facilities associated with recreational boating.

Facilities supported include marinas, boating facilities, safety stations, and infrastructure related to boating. MFT funds also support FTEs that support the boating program. Examples of projects budgeted for in from FY 2012 to FY 2013 include water trail grants, boat docks, boat ramps, patrol boats and other related program expenditures.

The MFT Fund budget is approved annually by the Natural Resource Commission (NRC). The NRC also approves proposals for dredging or renovation of lakes; the acquisition, development, and maintenance of boating facilities; and the acquisition, development, and maintenance of recreational facilities associated with recreational boating.

### Federal Funds

The Fund receives federal grants from the State Boating Safety Grant Program ([CDFA 97.012](#)). Grant money is used to support boating safety program objectives. This includes personnel salaries, training, administration, and the cost of acquiring, constructing and repairing public access sites. The Fund also received Sport Fish Restoration Program ([CDFA 15.605](#)) grants in FY 2011 and 2012. These grant projects restore, conserve, increase, and manage sport fish populations.

### Marine Fuel Tax Fund Budget

The DNR has identified MFT construction projects for FY 2014 totaling \$11.2 million. Of the total, \$543,000 is under contract with \$8.9 million in MFT committed to projects and estimates there will be an additional \$1.8 million in federal funds. The chart on the following page is a summary of receipts and expenditures to the MFT Fund for the past five years.

### More Information

DNR Boating Information: <http://www.iowadnr.gov/Recreation/Boating.aspx>

Iowa Legislature Website: <https://www.legis.iowa.gov/>

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### Marine Fuel Tax Fund -- Five Year Summary

	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013
<b>Balance Brought Forward</b>	\$ 1,799,937	\$ 2,857,303	\$ 4,373,266	\$ 6,097,231	\$ 6,873,204
<b>Revenue:</b>					
Federal Support	\$ 773,350	\$ 82,156	\$ 1,224,360	\$ 1,858,276	\$ 604,630
Refunds & Reimbursements	5,600	11,900	0	4,215	686,987
Intra State Receipts	2,745,212	2,802,922	3,162,426	2,907,053	2,753,003
Gov. Fund Transfers - Other Agencies	0	0	0	0	60,021
<b>Total Revenue</b>	<u>\$ 3,524,162</u>	<u>\$ 2,896,978</u>	<u>\$ 4,386,786</u>	<u>\$ 4,769,544</u>	<u>\$ 4,104,641</u>
<b>Total Revenue and Balance Carry Forward</b>	\$ 5,324,099	\$ 5,754,281	\$ 8,760,052	\$ 10,866,775	\$ 10,977,845
<b>Expenditures:</b>					
Office Supplies	\$ 202	\$ 213	\$ 1,440	\$ 0	\$ 2,569
Facility Maintenance Supplies	31,935	40,007	91,166	91,662	59,175
Equipment Maintenance Supplies	208	0	967	943	4,332
Agriculture & Conservation Supplies	0	0	3,090	0	0
Other Supplies	1,836	3,250	1,135	1,420	711
Printing & Binding	0	0	1,912	3,337	1,362
Rentals	1,367	0	3,600	1,163	1,050
Professional & Scientific Services	98,133	96,458	80,317	265,861	283,374
Outside Services	10,934	6,506	11,465	16,757	25,932
Intra-State Transfers	249,860	256,943	212,543	413,074	493,761
Gov. Fund Transfers - Other Agencies	0	0	0	338	204,161
Equipment	8,895	5,664	336,799	7,365	202,826
Equipment - Non-Inventory	0	0	6,480	17,858	0
IT Equipment	0	0	12,283	0	0
Other Expense & Obligations	371	250	0	0	0
State Aid	217,603	206,933	155,761	284,421	47,288
Capitals	1,845,451	764,792	1,743,861	2,889,372	2,661,335
<b>Total Expenditures</b>	<u>\$ 2,466,795</u>	<u>\$ 1,381,016</u>	<u>\$ 2,662,819</u>	<u>\$ 3,993,571</u>	<u>\$ 3,987,876</u>
<b>Balance Carry Forward</b>	\$ 2,857,303	\$ 4,373,266	\$ 6,097,231	\$ 6,873,204	\$ 6,989,969